



COUNTY OF SAN DIEGO
Great Government Through the General Management System – Quality, Timeliness, Value
DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

CLASSIFIED

INVESTIGATOR, UNSECURED TAXES (T)

Class No. 005715

■ CLASSIFICATION PURPOSE

Under general supervision, investigates and enforces the collection of delinquent unsecured property taxes pursuant to the authority of the Revenue and Taxation Code of the State of California; and performs related work.

■ DISTINGUISHING CHARACTERISTICS

This class is allocated only to the Department of the Treasurer-Tax Collector. Investigator, Unsecured Taxes performs the full range of tax collection investigation duties and enforces collection procedures of delinquent unsecured property taxes. This class differs from the Public Assistance Investigator class in that the latter is typically assigned to investigate allegations of welfare fraud and does not enforce collections.

■ FUNCTIONS

The examples of functions listed in the class specification are representative but not necessarily exhaustive or descriptive of any one position in the class. Management is not precluded from assigning other related functions not listed herein if such duties are a logical assignment for the position.

Essential functions:

1. Contacts individuals and organizations to secure information concerning taxpayers and/or their assets and maintains computer files to update address and account status information.
2. Locates and contacts delinquent taxpayers.
3. Gives notices and collects delinquent unsecured property tax accounts from delinquent taxpayers.
4. Reviews daily account folders before conducting field investigations.
5. Researches, reviews and interviews taxpayers.
6. Disseminates relevant information to enforce compliance with the tax laws, court and recorded documents for encumbrances on real or personal property to determine the equity in such property for seizures or priority of liens and verification of facts and figures obtained in the course of an investigation.
7. Collects delinquent accounts in compliance with the Revenue and Tax Code.
8. Documents investigation, contact activities and findings in account files, communicates with management, and gives direction to support staff concerning daily work activities.
9. Responds to telephone inquiries from assessors, legal representatives, corporate officers, and other county, city, state and federal agencies concerning assigned and general accounts.
10. Schedules field work, seizures and special assignment activities.
11. Maintains daily and monthly mileage logs.
12. Coordinates with a contracted licensed security company regarding activities on seizures.
13. Seizes money funds from rents, dues, trusts, commissions, deposits, fees, bank and credit union savings and checking accounts, and from tangible assets such as aircraft, businesses, boats and automobiles.
14. Arranges for the sale of the seized items.
15. Represents the Tax Collector in small claims court.

16. Establishes and maintains cooperative relationships with Federal, State and local government agencies.
17. Prepares reports and correspondences.
18. Provides courteous, high quality service to members of the public by personally responding to requests for service or appropriate referral.

■ KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of:

- Collection methods and techniques.
- Interview and investigation techniques.
- Property taxation and related legal terminology.
- Revenue and Taxation Code of the State of California.
- Bankruptcy procedures.
- Human behavior.
- Problem solving techniques.
- Tax collection and field investigations.
- Uniform commercial code.
- Code of civil procedures.
- Superior Court procedures.
- Collection enforcement procedures.
- Small claims procedures.
- Telephone, office, and online etiquette.
- County customer service objectives and strategies.

Skills and Abilities to:

- Gather, assemble, analyze and evaluate facts to draw logical conclusions and make sound decisions and recommendations.
- Obtain information through interviews.
- Conduct field investigations.
- Enforce tax collections.
- Read and interpret business, court and legal documents.
- Write clear, succinct and factual reports, correspondence and narratives.
- Use sound judgment in enforcing collections in adverse situations.
- Communicate effectively with a variety of individuals representing diverse cultures and backgrounds and function calmly in situations, which require a high degree of sensitivity, tact and diplomacy.
- Provide prompt, efficient and responsive service.
- Exercise appropriate judgment in answering questions and releasing information; analyze and project consequences of decisions and/or recommendations.

■ EDUCATION/EXPERIENCE

Education, training, and/or experience that demonstrate possession of the knowledge, skills and abilities listed above. Examples of qualifying education/experience are:

Any combination of college education or certified equivalency for foreign studies and related experience totaling five (5) years. This experience should include investigating and collecting delinquent accounts for a government taxing authority, financial institution or collection agency; field collections; demands for payment; and enforcement activities which complied with specific regulatory codes.

■ ESSENTIAL PHYSICAL CHARACTERISTICS

The physical characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the classification. Reasonable accommodation may be made to enable an individual with qualified disabilities to perform the essential functions of a job, on a case-by-case basis.

Continuous upward and downward flexion of the neck. Frequent: sitting and repetitive use of hands. Occasional: walking, standing, bending and twisting of neck, bending and twisting of waist, squatting, simple grasping, reaching above and below shoulder level.

■ SPECIAL NOTES, LICENSES, OR REQUIREMENTS

License

Valid California class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment, or the ability to arrange necessary and timely transportation for field travel. Employees in this class may be required to use their own vehicle.

Certification/Registration

None required.

Working Conditions

None required.

Background Investigation

Must have a reputation for honesty and trustworthiness. Misdemeanor and/or felony convictions may be disqualifying depending on type, number, severity, and recency. Prior to appointment, candidates will be subject to a background investigation.

Probationary Period

Incumbents appointed to permanent positions in this class shall serve a probationary period of twelve (12) months (Civil Service Rule 4.2.5).

New: June 25, 1982
Revised: January 15, 1998
Reviewed: Spring 2003
Revised: May 26, 2004

Investigator, Unsecured Taxes (T) (Class No. 005715)

Union Code: PS

Variable Entry: Y